

**BUDGET
TOP PRIORITY**



**GOVERNMENT OF TELANGANA
ABSTRACT**

Budget Estimates 2017-18 – Instructions for the preparation of Budget Estimates and submission **on-line** – Issued.

FINANCE (BG) DEPARTMENT

G.O.MS.No. 1

Dated: 02-01-2017

Read the following:-

Government of India Office Memorandum No.F1(16)-B(AC)/2011, Ministry of Finance,
Department of Economic Affairs (Budget Division), dt.23-08-2016.



ORDER:

The Government Budget is designed for optimal allocation of scarce resources taking into account many socio-political considerations. It is a statement of estimated expenditure and the estimated sources for financing these, during the ensuing financial year. The budget is prepared keeping in view the general policy of the Government aimed at the welfare of the people and the development of the country. The size and focus of public expenditure in the budget has great relevance in the growth process and in the reduction of economic disparities. The main objectives of the budgetary policy are to provide effective administration, improve infrastructure facilities, provide and promote employment opportunities, ensure stability in prices, promote economic growth, reduce inequalities, while maintaining fiscal balances and economic sustainability.

2. Government of India in their Office Memorandum has informed that there is no distinction of budget classification of Non-Plan and Plan from the fiscal year 2017-18 at the Union Government Level and State Government level and prepare the Budget Estimates 2017-18 in the lines of Revenue and Capital expenditure. The same announcement was also made by Hon'ble Union Finance Minister during his Budget speech of 2016-17 indicating that it is mandatory for the states to move to new system.

3. The legal foundation of Legislative control over Government expenditure is based on the constitutional requirement stipulating that in respect of every Financial year a statement of estimated receipts and expenditure of the Government for that year (Annual Financial Statement) shall be laid down in the Legislature. Further the constitution does not envisage the presentation Budget with Plan and Non-Plan distinction it only stipulates that the Budget should contain distinction between charged and voted items and also Revenue and Capital.

Establishment/Maintenance/Principal/Interest Expenditure:

4. With the elimination of the plan/non-plan distinction there is a need to revise the formats of various budget documents and also contents of some of the budget documents besides opening of some of the new heads of accounts. The Government had constituted a committee under the chairmanship of the Secretary to Government (IF) to study various aspects connected with the merger of plan and non-plan and to suggest solutions to the potential problems and also to work out the nitty-gritty for smooth transition from existing system of budgeting to new system of budgeting. The Committee accordingly discussed various issues and submitted their report with certain recommendations/suggestions.

5. In any budgeting exercise the resources that could be available would be estimated and out of those resources the funds available for schemes have to be worked out. As per the existing practise the non-plan expenditure is estimated first based on historic trend parameter, and after that the resources (both tax, non-tax) that could be mobilised are estimated. The amount of resources that could be left after meeting the non-plan expenditure is captioned as Balance from Current Revenue (BCR) which indicates the non-debt part of the resources that would be available to meet the Plan expenditure. This BCR is added to net borrowings permitted under FRBM Act to arrive at the Plan Expenditure. After arriving the gross resources available for funding the Plan expenditure, the department wise, sector wise, scheme wise allocations are made. In the changed scenario although there would be no distinction between the plan/non-plan there is a need to assess the gross budgetary resources that would be available for implementing various schemes after meeting the committed expenditure. For this purpose the committee suggested to identify the establishment, maintenance and interest expenditure across all the grants based on the object heads.

6. The Following Objective Heads are classified into Establishment/Maintenance/Principal/Interest payment Expenditure.

Objective Head
Salary
010011 - Pay
010012 - Allowances
010013 - Dearness Allowance
010014 - Sumptuary Allowance
010015 - Interim Relief
010016 - House Rent Allowance
010017 - Medical Reimbursement
010018 - Encashment of Earned Leave
010019 - Leave Travel Concession
020 - Wages
020021 - Daily Wage Employees
020022 - Full Time Contingent Employees
270273 - Work charged Establishment
Grants In Aid Towards Salary
310311 - Grants In Aid Towards Salaries
Non Salary
110111 - Travelling Allowance
110112 - Bus Warrants
110113 - T.A/D.A to Non Official Members

110114 - Fixed Travel Allowances
110115 - Conveyance Allowance
130131 - Service Postage, Telegram and Telephone Charges
130132 - Other Office Expenses
130133 - Water & Electricity Charges
130134 - Hiring of Private Vehicles
240 - Petrol, Oil and Lubricants
280281 - Pleaders Fees
280282 - Payment Home Guards
280283 - Payments To Anganwadi Workers
280285 - Sanitation Services
280286 - Payments to Village Revenue Assistants
300 - Other Contractual Services
510511 - Maintenance of Office Vehicles
Maintenance
270271 - Other Expenditure
270272 - Maintenance
270274 - HTCC Charges
270275 - Buildings
270278 - Emergency Repairs
271 - Other Expenditure
800807 - User Charges- Maintenance
Subsidies & Other Grants
310313 - Per capita Grants
310318 - Obsequies Charges
2049 - Interest Payments
2071 - Pensions
Others
001 - Loans to Govt Servants, Institutions, adjustments to Fund Accounts
002 - Loans to Govt Servants, Institutions, adjustments to Fund Accounts
040041 - Pensions
040042 - Gratuities
320 - Contributions
450 - Interest
530534 - Work charged Establishment
560 - Repayment of Borrowings
630631 - Inter Account Transfers

7. The Expenditure referred to the above Objective Heads treated as Establishment Expenditure. The Heads of the Departments and other Estimating officers should prepare the Budget Estimates 2017-18 for above items through the online in **PROFORMA-R1**. The Revised Estimates for 2016-17 shall prepare and submit in old proformae i.e. B1 for Non-Plan and B2 for Plan Expenditure.

Scheme Expenditure :

8. In the current system of expenditure, Plan expenditure which are part of an annual plan or schemes spill over from the previous five year plan. This plan expenditure is that public expenditure which represents current development and Investments outlays that arise due to proposals in the current plan.

9. The Committee was also recommended that the Scheme expenditure shall be met under following objective heads.

Objective Head
Non Salary
120121 - Foreign Travel Expenses
120122 - T.A/D.A to Non Official Members
140 - Rents, Rates And Taxes
160 - Publications
200 - Other Administrative Expenses
210211 - Materials
210212 - Drugs And Medicines
220 - Arms And Ammunition
230 - Cost of Ration/Diet Charges
250 - Clothing And Tentage
260 - Advertising And Publicity
280284 - Other Payments
410 - Secret Service Expenditure
500 - Other Charges
500501 - Compensation
500502 - Transport Facility
500503 - Other Expenditure
510 - Motor Vehicles
510512 - Purchase of Motor Vehicles
520521 - Purchases
520522 - Tools And Plant
520523 - Deduct-Receipts & Recoveries Towards Maintenance
610 - Depreciation
800801 - User Charges- Other Expenditure
800802 - User Charges-Transport Facility
800803 - User Charges -Travelling Allowances
800804 - User Charges- Utility Payments
800805 - User Charges- Other Office Expenses
800806 - User Charges -Advertisements, Sales and Publicity
800808 - User Charges- Other Payments
800810 - User Charges -Other Administrative Expenses
800811 - User Charges -Materials and Supplies
800812 - User Charges -Petrol, Oil and Lubricants
800814 - User Charges -Purchases
800815 - User Charges -Publications
Subsidies & Other Grants
310312 - Other Grants-in-aid

310314 - Seignorage Grant
310315 - E.F.C Grants
310316 - Maintenance Grant
310317 - Exgratia Payments (accidental death/compassionate
310319 - Grants for creation of Capital Assets
330 - Subsidies
340 - Scholarships And Stipends
500504 - Cosmetic Charges
800809 - User Charges -Other Grants-in-Aid
800813 - User Charges -Scholarships and Stipends
Others
050 - Rewards
150 - Royalty
530531 - Other Expenditure
530532 - Lands
530533 - Buildings
530535 - Price Adjustment
540 - Investment
640 - Writes Off and Losses

10. The Head of the Departments and other Estimating Officers shall prepare actual schemes expenditure in the above objective heads only.

11. The Heads of the Departments and other Estimating officers should prepare the Budget Estimates 2017-18 in the above format in the online in **PROFORMA-R2**. The Revised Estimates for 2016-17 shall prepare and submit in old proformaes only i.e. B2- for Plan expenditure.

Group Subheads:

12. The Committee suggested to retain the existing practise of group sub-head system which identifies the source of funding for each type of the schemes viz, Central Assisted Schemes, Externally Aided Schemes, Schemes Assisted by NABARD(RIDF),AIBP etc. except for the deletion of the group sub-head relating to the Normal State Plan. This continuation of identifying the expenditure based on the source of funding would ensure better control over the implementation of the schemes and to furnish the UCs to the funding agencies. In this connection it may not be out of context to mention that the Government of India had already implemented routing of funds for implementing different schemes through the Consolidated Fund of the State dispensing with the system of funding the implementing agencies directly in respect of some schemes. The GOI had clarified that the same system would continue even in the plan/non-plan merged scenario. The continuation of group sub-head system would help in easily identifying the financial progress of Central Assisted Schemes.

SCSP and TSP:

13. In the present system of budgeting specified percentages of Annual Plan expenditure is specifically earmarked for SCSP and TSP based on the stipulations contained in the related Legislation. In the changed scenario even though Annual Plan does not exist and there is no segregation of expenditure between plan and non-plan, there is a necessity to maintain the existing practise of making specific allocations for SCSP and TSP development to meet the legislative

obligation. The Head of the Departments and other Estimating Officers to retain the existing percentage of allocations to SCSP and TSP in B.E 2016-17 from the resources available for implementing various Schemes as listed Objective Heads in the Scheme Expenditure.

Revised Estimates 2016-17 :

14. **All the Heads of Departments/Estimating Officers are requested to furnish Revised Estimates 2016-17 with the existing proformaes only i.e. B1 for Non-Plan and B2 for plan expenditure.**

Budget Estimates 2017-18 :

15. All the Heads of Departments/Estimating Officers are requested to furnish Budget Estimates 2017-18 in the revised proformaes annexed to this orders i.e. **R1 for Establishment/Maintenance/ Principal/Interest Expenditure (2) R2 for Schemes Expenditure.**

New Schemes:

16. In the case of new schemes introduced during the year, the dates of introduction and the estimated expenditure for the current year should be mentioned in the remarks column. If provision is included in the Revised Estimates for the current year for any new item of expenditure not provided for in the Budget Estimates of the year it should be clearly stated in the ‘Remarks’ column whether it has been sanctioned by the competent authority and if so, the number and date of the proceedings sanctioning the expenditure should be quoted in every case (**proforma –R3 for Establishment/Maintenance/ Principal/Interest Expenditure – R4 Schemes Expenditure).**

FRBM Rules, 2006:

17. As per rule 6(1) of FRBM Rules, 2006 the State Government shall at the time of presenting the Budget make following disclosures as required under Section 10 of FRBM Act 2005.

- (i) *Form D-7 Statement of Assets (proforma – D).*
- (ii) *Form D-8 Tax Revenues raised but not realized (proforma – E).*
- (iii) *Form D-9 Statement of Miscellaneous liabilities outstanding (proforma – F).*

General Instructions:

18. According to Para 13.19.1 of the Budget Manual, the Heads of Departments and Other Estimating Officers should prepare their estimates for both receipts and expenditure in duplicate and send one copy direct to the Finance Department, and the other to the Administrative departments of the Secretariat concerned.

19. According to para 13.8 of Budget Manual, the HODs and Other Estimating Officers should prepare budget estimates for receipts based on the existing rates of taxes, duties and fees etc., and no increase or reduction in such rates which has not been sanctioned by the Government should be proposed. The information shall be furnished in the enclosed **proforma – A.**

20. All the Heads of Departments and Other Estimating Officers are requested to furnish proposals Budget Estimates 2017-18 in respect of Revenue Receipts and Loan Receipts with which they are concerned by giving full details of targets fixed as per performance indicators for each department.

21. According to para 13.9 of Budget Manual, the HODs and Estimating Officers shall make provisions for all sanctioned schemes, but not for schemes of new expenditure which has been submitted to the Government but not yet sanctioned. Information shall be furnished in **proforma-A**.

22. Experience shows that every year many Departments are furnishing the estimates in a routine manner without examining the need for the continuation of the scheme and justification for the provisions claimed by the Departments. Expenditure management policies and strategies should normally ensure that every rupee budgeted is well spent in such a way that it captures efficiency in expenditure, provides incentives to rationalize expenditure and is driven by need rather than by the spirit of incremental increase in allocation with regard to programme –year on year. The total expenditure irrespective of revenue or capital, must generate value for the public.

23. All the Heads of Departments and Other Estimating Officers are requested to review the existing committed expenditure very critically, so that those expenditure which do not serve any tangible purpose substantially are dropped or phased out or reduced.

(i) The provisions for Dearness Allowance, Leave Travel Concession, House Rent Allowances, Encashment of Earned Leave, Medical Reimbursement etc., shall be included under respective sub-detailed heads under “010 Salaries”.

(ii) The estimates for contingent expenditure shown under “Office Expenses” should be prepared with reference to the instructions laid down in para 13.16 of the Budget Manual. Details of the items of expenditure included, detailed reasons. Proper attention must be paid while estimating water and electricity charges which should take into account pending arrear bills, the increase in tariff rate etc., and provision for the amounts that will become payable in the year. Wherever arrears are included, detailed reasons together with figures would be furnished in the explanatory note.

24. The expenditure refers to the estimated expenditure provided in the BE for spending during the year on routine financing of the Government. The items which are said to be committed expenditure are Salary, Pensions, Subsidies, Interest Payment Non-Salary items, Utility payments, Maintenance, Repayment of borrowings, etc.

25. All the Heads of Departments and Estimating Officers are therefore requested to furnish the relevant information in the prescribed proformae appended to this order along with the Budget Estimates 2017-18 invariably as these statements have to be presented to the Legislature as per FRBM Rules 2006.

26. The attention of Estimating Officers is invited to the following special points:

(i) **Date of submission of Estimates:** All estimates should be submitted to the Administrative Departments of the Secretariat concerned through on-line not later than **10th January, 2017**. The Administrative Departments of Secretariat would forward the estimates with their comments to the Finance Department by **12th January, 2017** at the latest. Experience has shown that inspite of clear instructions, the Budget proposals in most of the cases are sent very late. Steps should, therefore, be taken to ensure that the dates prescribed above are strictly adhered to. If estimates are received after **12th January, 2017**, Finance Department will not be able to intimate any changes made in the estimates of Departments as there will not be sufficient time for considering representations against changes effected by this Department.

- (ii) ***Accuracy and authority for estimates:*** It will be the responsibility of the Heads of Departments and Other Estimating Officers to see that no omissions or deviations are made in making provisions for any sanctioned scheme or any other item of expenditure covered by sanction of the competent authority for which provision sought to have been made in Part- I of the Budget Estimates (sanctioned item). ***Similarly no provision should be made in Part – I of the Estimates, for any item of expenditure for which no sanction of Government exists.*** Provision should be made in the Budget Estimates for the coming year for all sanctioned schemes but not for schemes of new service, which have been submitted to Government but not yet sanctioned. It has, however, been observed that the above procedure is not being followed by some Heads of Departments, who have been including provisions in the Budget Estimates for schemes which have not been sanctioned by Government. Departments have also been requested not to propose heavy increases in the existing provisions in the normal budget estimates without obtaining prior sanction of the Government. The Heads of Departments and Other Estimating Officers are requested to observe the instructions in para 13.9 of the Budget Manual scrupulously while submitting the RE 2016-17 and Budget Estimates 2017-18. While minor increases based on trends of actuals and admitted needs may be allowed, increases involving substantial amounts proposed over the existing provisions should be supported by Government orders sanctioning the increase duly enclosing copies of the relevant Government orders. Provision included in the Budget Estimates for the schemes which have not been sanctioned by the Government are liable to be summarily rejected and no correspondence will be entertained on this account.
- (iii) ***Contract Appointments:*** The Heads of Departments / Estimating Officers shall ensure that sufficient provisions are made under the detailed head “ 300- Other Contractual Services” towards payment of remuneration to the persons appointed on contract/outsourcing basis. They are requested to furnish the relevant orders issued by the competent authority for engaging the persons on contract/outsourcing basis while proposing provision in the Budget. They shall also furnish calculation sheet consisting of rate of contract, period of contract, no. of persons engaged on contract, outsourcing and the total amount required towards payment of remuneration in respect of each sanction order based on which they are proposing provision in the Budget.
- (iv) ***Explanations for variations in figures:*** Estimating Officers are requested to furnish brief and clear explanations for Revised Estimates of the current year and the Budget Estimates for coming year under Receipts and Expenditure. They are informed that in the absence of explanations, any increase of expenditure, is liable to be summarily rejected. While submitting the estimates, the variations, if any, in the estimates and those already furnished by the Estimating Officers should be explained in detail with reference to the orders sanctioning the additional staff, etc.
- (v) ***Estimates for Works:*** Provision should be made in Part – I of the Budget for works which have been sanctioned by the Government or the competent authority. All the Chief Engineers are requested to give full information as to whether the works for which provision is included by them in the Budget Estimates 2017-18 are for repairs to the existing buildings etc., or new works or works in progress and whether the works have been sanctioned by the Government or competent authority. The number and date of order sanctioning each work, the amount of estimate both the original and

the revised; the total expenditure incurred on the work to the end of the preceding financial year; and the amount required for expenditure during the next financial year should invariably be given in the remarks accompanying the Budget Estimates. If complete information is not furnished in **proforma- G** prescribed, in the case of any particular work, the provision proposed for will be omitted by the Finance Department.

- (vi) ***The Heads of Departments are requested to ensure that the amounts allocated for supply of uniform to the “Office Subordinates” under the detailed head “250 Clothing, Tentage and Stores” shall be utilized for the same purpose without diverting for other purposes.***
- (vii) The Estimates should be prepared only on the basis of existing sanctions and should not provide for any new scheme proposed for the consideration of the Government.
- (viii) ***Provisions under grants-in-aid:*** Particulars, as per para 13.12.1 of the Budget Manual, should invariably be furnished while sending the estimates. Statement showing details of charges and income of the institution receiving grants-in-aid for the previous years should also be furnished. While furnishing the estimates under grants-in-aid, the Heads of Departments and Other Estimating Officers are requested to open the sub-detailed heads “311- Grants-in-aid towards salaries”, “312- Other Grants-in-aid” and provide the amounts separately under the above sub-detailed heads of account.
- (ix) The provision required for payment of obsequies to the family of the deceased Government Employees shall be made under the sub-detailed head of account 310 - Grants-in-aid -318 – Obsequies Charges”. The provision required for payment of contribution and subsidies shall be made under the detailed heads “320-Contributions and 330 - Subsidies respectively and not under sub detailed head 312 – Other Grants – in-aid”. The provision for creation of capital assets which is to be passed on to the local bodies and other agencies has to be classified under Sub Detailed Head **“319 Grants for creation of Capital Assets”** under the detailed head “310 Grants in aid”.
- (x) Provision for maintenance of office vehicles to be made under the Sub Detailed Head **“511 Maintenance of office vehicles”** under the detailed head 510 Motor Vehicles. The Head of Department with regard to the number of vehicles available in the department.
- (xi) All the Utility Payments i.e., Postage, Telephone, Water and Electricity Charges are to be fully provided under respective sub detailed heads 131- Service Postage, Telegram and Telephone Charges, 133 - Water and Electricity Charges under the detailed head 130 - Office Expenses as first charge under non-salary component.
- (xii) The provision required for payment of “hiring charges of Private Vehicles” shall be made under the sub detailed head “130/134 - Hiring of Private Vehicles” based on the sanction orders. No provision shall be proposed under this head without specific sanction from the government for hiring of private vehicles for the department for a specific period.

- (xiii) Separate estimates shall be sent for providing funds for fixed Travelling Allowance under the new sub detailed head “114 - Fixed Travelling Allowance” in Budget Estimates 2017-18 as per instructions issued in this Department Memo.No.16240/642/BG/A1/2002-2, dated 25-11-2002 Government of Andhra Pradesh. Similarly requirement for conveyance allowance shall be proposed under “110/115 Conveyance Allowance”.
- (xiv) **Separate Estimates shall be sent for providing funds for payment of Wages to the Full Time Contingent Employees who are drawing minimum of time scale with DA as per Revised Pay Scales of 2010 separately under distinct sub-detailed head 020-Wages – 021-Daily Wage Employees – 022-Full Time Contingent Employees as per instructions issued in this Department vide Circular Memo No. 2823/202/A1/BG-I/2013, dt.02-07-2013, Government of Andhra Pradesh.**
- (xv) Where any large provision is proposed in respect of outstanding liabilities or arrear payments, full details should be furnished and the original sanction for incurring such expenditure should invariably be quoted.
- (xvi) Where any expenditure is dependent on finance from outside the State like Government of India, NABARD , JICA etc., estimates should be based only on the last year's actual releases to the State or on the basis of actual need whichever is lower and not on hypothetically assumed figures. In such cases, it is necessary to indicate specifically whether the entire amount or only a part of the amount is reimbursable from these agencies and whether this amount has been taken credit in their estimates of Revenue.
- (xvii) ***Scrutiny of estimates by the Administrative Department of Secretariat:*** The Administrative Departments of Secretariat are requested to scrutinize the estimates of the Departments under their control and forward to this Department with their comments thereon. The object of examination by the Administrative Departments is to detect excessive or inadequate provision in the Budget Estimates which they are in a position to do in the better way in view of their more intimate knowledge of working of the Departments under their administrative control.
- (xviii) ***The Departments are requested to send proposals for Revised Estimates 2016-17 Budget Estimates 2017-18 rounding of the figures to the nearest thousand of rupees against each sub-detailed head.***
- (xix) The Heads of Departments are requested to send their proposals promptly particularly in respect of **recoveries of loans and interest receipts**. They should send proposals for recoveries and disbursements under loans and advances and interest thereon based on the terms and conditions, imposed in the Government orders sanctioning the loans.

27. All Heads of Departments and other Estimating Officers are therefore requested to furnish the Budget Estimates in the proforma provided on-line by 10-01-2017 as the latest to the concerned Budget Estimate Sections (EBS) through Finance Department Portal.

28. **On-Line Submission:** RE 2016-17 and BE 2017-18 sought for through this orders shall be furnished by all departments through online only. All Heads of Departments and Other Estimating Officers are requested to visit Finance Department web-site on the Internet using the URL:

<http://finance.telangana.gov.in/> and “click” on the web-link “Finance Department Portal” provided in the home-page. Then follow the steps given below:

- This link will open “Finance Department Portal” web-page from 03-01-2017.
- Please Log-in using the User-ID and Password. Please enter them correctly and Log-in into application.
- A menu item “Budget Proposals 2017-18” is displayed in the Menu Bar.
- Select the respective Establishment/Maintenance/Principal/Interest Expenditure and Schemes Expenditure along with concern Head of Accounts and enter the data.
- Saving of data can be done any point of time using ‘SAVE’ button.
- All formats of Establishment/Maintenance/Principal/Interest Expenditure and Schemes Expenditure needs to be filled in by the Secretariat Departments.
- After completion of entries final submission to Finance Department can be done using ‘Final Submit’ in the menu bar and using the appropriate menu items.
- Deletion of entries can be done before Final Submission.
- After final submission no more deleting is allowed.
- Any further instructions can be seen on-line.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**K. RAMAKRISHNA RAO
PRINCIPAL SECRETARY TO GOVERNMENT**

To

All Heads of Departments and Estimating Officers.

All Departments of Secretariat.

The Registrar General, High Court of Judicature at Hyderabad for the States of Telangana & AP.

The Principal Secretary to Governor, Raj Bhavan, Hyderabad.

The Registrar, Lok Ayukta, Hyderabad.

The Secretary, Telangana State Public Service Commission, Hyderabad.

Copy to All Finance (EBS) Departments, Admn.I& II and HRM.V (Pensions) Sections,
Fin (OP.I) & (OP.II) Departments.

Copy to General Administration (I&PR) Department.

SF/SCs.

//FORWARDED :: BY ORDER//

SECTION OFFICER.

Proforma - A**RECEIPTS**

Name of the HOD :

Administrative Department of Secretariat :

(Rupees in thousands)

Major head, Sub-Major head Minor head, Sub-head and Detailed head of Account	Budget Estimates 2016-17	Revised Estimates 2016-17	Budget Estimates 2017-18
(1)	(2)	(3)	(4)

Proforma - B1

**EXPENDITURE
NON-PLAN**

Demand No._____

Name of the HOD : _____

Administrative Department of Secretariat :

(Rupees in thousands)

Major head, Sub-Major head Minor head, Sub-head Detailed head and Sub-detailed head of Appropriation	Budget Estimates 2016-17	Revised Estimates 2016-17	Justification
(1)	(2)	(3)	(4)

Details
S.H.(XX)
010

Proforma - B2

**EXPENDITURE
PLAN**

Demand No._____

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Plan Scheme : _____

(Rupees in thousands)

Major head, Sub-Major head Minor head Group Sub-head, Sub-head Detailed head and Sub-detailed head of Appropriation	Budget Estimates 2016-17	Revised Estimates 2016-17	Justification
(1)	(2)	(3)	(4)

Details
S.H.(XX)
010

**EXPENDITURE FOR ESTABLISHMENT/MAINTENACE/PRINCIPAL/INTEREST
EXPENDITURE**

Demand No._____

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Scheme : _____

(Rupees in thousands)

Major head, Sub-Major head Minor head, Detailed head and Sub-detailed head of Appropriation	Budget Estimates 2017-18	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.
010

Note: Indicate G.O Number and date of the new scheme sanctioned.

EXPENDITURE FOR SCHEMES**Demand No._____**

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in thousands)

Major head, Sub-Major head Minor head, Detailed head and Sub-detailed head of Appropriation	Budget Estimates 2017-18	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.

010

Note: Indicate G.O Number and date of the new scheme sanctioned.

Proforma - R3

**EXPENDITURE FOR NEW SCHEMES
ESTABLISHMENT/MAINTENACE/PRINCIPAL/INTEREST EXPENDITURE**

Demand No._____

Name of the HOD :

Administrative Department of Secretariat :

Name of the Scheme :

(Rupees in thousands)

Major head, Sub-Major head Minor head, Detailed head and Sub-detailed head of Appropriation	Budget Estimates 2017-18	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.

010

Note: Indicate G.O Number and date of the new scheme sanctioned.

Proforma - R4

EXPENDITURE FOR NEW SCHEMES**Demand No._____**

Name of the HOD : _____

Administrative Department of Secretariat : _____

Name of the Scheme : _____

(Rupees in thousands)

Major head, Sub-Major head Minor head, Detailed head and Sub-detailed head of Appropriation	Budget Estimates 2017-18	Justification
(1)	(2)	(3)

Details

S.H.(XX) Sub-heads will be indicated by Finance Department.
010

Note: Indicate G.O Number and date of the new scheme sanctioned.

Proforma - C**PROFORMA FOR FURNISHING INFORMATION ON PHYSICAL TARGETS AND ACHIEVEMENTS****Name of the HOD :****Administrative Department of Secretariat:**

Name of the Scheme	Physical Targets Proposed		Remarks
	2016-17	2016-17	

FORM D - 7
[See rule 6]

STATEMENT OF ASSETS

	Assets at the beginning of the reporting year	Assets acquired during the reporting year	Cumulative total of assets at the end of the reporting year
	Book Value (Rs. cr.)	Book Value (Rs. cr.)	Book Value (Rs. cr.)
Financial assets:			
Loans and advances Loans to Local Bodies Loans to companies Loans to others			
Equity Investment Shares Bonus shares			
Investments in GoI dated securities/Treasury Bills			
Investments in 14-day Intermediate Treasury Bills			
Other financial investments (please specify)			
Total			
Physical assets:			
Land			
Building – Office/Residential			
Roads			
Bridges			
Irrigation Projects			
Power projects			
Other capital projects			
Machinery & Equipment			
Office Equipment			
Vehicles			
Total			

Notes:

1. Assets above the threshold value of Rupees two lakh only to be recorded.
2. Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.
3. The Statement in respect of physical assets is to be prepared based on asset register maintained by the Government. The value to be indicated would be book-value, i.e. acquisition cost netted for depreciation/impairment.

Proforma - E

Form D - 8
[See rule 6]
TAX REVENUES RAISED BUT NOT REALISED
(principal taxes)

(As at the end of the reporting year)

Major Head	Description	Amount under disputes (Rs. crore)					Amount not under disputes (Rs. crore)					Grand Total
		Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than two years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on Income & Expenditure											
	Agricultural Income Tax											
	Taxes on Professions, Trades, callings and employment											
	Taxes on Property and capital Services											
	Land Revenue											
	Stamps and Registration fees											
	Urban immovable property tax											
	Taxes on Commodities and Services											
	Sales Tax											
	Central Sales Tax											
	Sales Tax on Motor Spirit and Lubricants											
	Surcharge on Sales Tax											
	State Excise											
	Taxes on Vehicles											
	Other Taxes											
	<i>TOTAL</i>											

Note : Reporting year refers to the second year preceding the year for which the annual financial statement and demands for grants are presented.

Form D - 9
[See rule 6]
Statement of Miscellaneous Liabilities: Outstanding

	(Rs. crore)
	Outstanding Amounts
Major Works and Contracts	
Committed liabilities in respect of land acquisition charges	
Claims in respect of unpaid bills on works and supplies	

§ The outstanding amount pertains to the end-March position for the year before the current year.

Proforma - G

PROFORMA FOR FURNISHING OF BUDGET ESTIMATES FOR MINOR WORKS AND MAJOR WORKS

1. MINOR WORKS

(Rupees in thousands)

Description of Work	Estimated cost	Expenditure to the end of previous year	Budget Estimate 2017-18	Remarks <i>(whether sketch plans and approximate estimates have been prepared and approved by competent authority)</i>
1	2	3	4	5
	Rs.	Rs.	Rs.	

2. MAJOR WORKS

(Rupees in thousands)

Name of Work	Estimated cost	Expenditure to end of previous year	Budget Estimate of current year	Revised Estimate of Current year	Budget estimate of ensuring year	Remarks
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	